

III-C Cash Control File Reporting

The Cash Control File provides agencies the ability to monitor the cash balance of all funds at the same level as the State Controller's Office (SCO). The funds are divided into three main categories for tracking and control purposes. A discussion of each category follows:

- **Shared Funds** - a fund that is available for expenditure by more than one agency. The Cash Control File tracks the cash balance in these funds for informational purposes only. Financial edits are not performed. The data is maintained by Section, Fund, and Fund Detail. Section and Fund Detail are optional.
- **Non-Shared Funds** - a fund that is available for expenditure by only one agency. This includes the Office Revolving Fund (Fund 0998). Financial edits are performed. The data is maintained by Section, Fund and Fund Detail. Section and Fund Detail are optional.
- **Federal Trust Fund** - refers to Fund 0890 only. The Cash Control File provides the ability to track the Federal Authorization Balance per the approved form AUD10A, the balance of cash in the SCO "44" Accounts and the total cash balance for Fund 0890. Data is maintained by Section, Fund and Federal Catalog/SCO Project Number. Section is optional. The financial edits insure that sufficient authorization is available for the expected Federal receipts.

The cash balance of all funds, except Fund 0998, is based on General Ledger Account (GLA) 1140 and any items in-transit to the SCO such as Cash in Transit to the State Treasury (GLA 1150) and Claims in Process (GLA 3021). It also includes the cash in Deposits in Surplus Money Investment Fund (GLA 1210).

The financial fields in the Cash Control File contain relevant cash information by tracking the beginning balance, total increases and decreases for the fiscal reporting period. Cash increases include all debit transactions to GLAs 1140, 1150, 1210, 3020 and 3021. Cash decreases include all credit transactions to the same GLAs. For Fund 0998, GLA 1130 entries are also included in the file. The cash balance for a fund is determined by summarizing the Beginning Balance, Increases and Decreases fields.

The cash balance of Fund 0890 is determined by adding activity at the SCO 44 Account level and the appropriation level that includes the following fields of the Cash Control File: Beginning Balance, Receipts, Transfers-Out, Increases and Decreases. The Federal Authorization Balance is based on the approved Federal Authorizations less receipts from the Federal government (or Federal Authorization Balance less Receipts). This balance also reflects items in-transit such as Cash in Transit and any revenue refunds in process.

FILE INFORMATION

The chart below identifies the source of data and controlling factors that determine the key for the Cash Control File. Not all elements listed in the Control key are used by each agency. Building the key depends upon the posting indicators established by the agency in its tables. Posting indicators are explained in Volume 2, Chapter IV, Table Maintenance Posting Procedures.

Detailed descriptions and illustrations of the Cash Control File reports are on the following pages.

CASH CONTROL FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign-on/Security	Name/Password
Section	IC Table look-up	If AS Table Appropriation Org Level indicator is 1
Fund	Coded or PA look-up	None
Fund Detail	Coded or PA look-up	If D23 Cash Control Fund Level Indicator is 1
Federal Catalog/ SCO Project No.	PC Table look-up	If D22 Shared Fund Indicator is F (Federal Trust Fund)

EXHIBIT III-C01

REPORT NAME: Statement of Cash Position For All Non-Shared Funds	REPORT NO: CSTARC01												
PURPOSE: Provides information on the cash balance of all non-shared funds.													
DESCRIPTION: Lists Cash Control File activity by Fund.													
REPORT REQUEST OPTIONS: <p>Report Period:</p> <p>FM: CM, PM or PY P: Y=Year to Date, M=Month to Date</p> <p>Level of Detail:</p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; width: 25%;"><u>Index (I)</u></th> <th style="text-align: left; width: 25%;"><u>Program (P)</u></th> <th style="text-align: left; width: 25%;"><u>Object/Source(O/S)</u></th> <th style="text-align: left; width: 25%;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> </tbody> </table> <p>Fund Selection: Not applicable</p> <p>GLA Selection: Not applicable</p> <p>Additional Report Selection Options Popup Screen: Not applicable</p> <p>Destination Options: All available output media</p>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not Applicable	Not Applicable	1-Fund	1-Section			2-Fund Detail
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>										
0-No Organization	Not Applicable	Not Applicable	1-Fund										
1-Section			2-Fund Detail										
FINANCIAL ELEMENTS: <p>CASH SEGMENT:</p> <p>Beginning Balance: Balance of each cash account at the beginning of the fiscal reporting period. This is the prior month's ending balance for Month to Date reports and the prior year's ending balance for Year to Date reports. Normal balance is a Debit.</p> <p>Increases: Total of all cash transactions that post as a Debit to GLAs 1140, 1150 and 3020/3021. Also includes GLA 1130 if Fund is 0998.</p> <ul style="list-style-type: none"> This field is increased when entries are made to record SCO collections, remittances to the SCO and claim corrections. This field is decreased if the above transactions are entered with an R Reverse Code. <p>Normal balance is a Debit.</p> <p>Decreases: Total of all cash transactions that post as a Credit to GLAs 1140, 1150 and 3020/3021. Also includes GLA 1130 if Fund is 0998.</p> <ul style="list-style-type: none"> This field is increased when entries are made to record an SCO or agency disbursement. This field is decreased if the above credit transactions are entered with an R Reverse Code. <p>Normal balance is a Credit.</p> <p>Ending Balance: Calculated as the sum of Beginning Balance, Increases and Decreases. Normal balance is a Debit.</p>													

EXHIBIT II-C01 (CONTINUED)

REPORT NAME: Statement of Cash Position For All Non-Shared Funds	REPORT NO: CSTARC01												
FINANCIAL ELEMENTS: (Continued) OTHER LIQUID ASSETS SECTION: <p>Beginning Balance: The balance of Deposits in SMIF (GLA 1210) at the beginning of the fiscal reporting period. This is the prior month's ending balance for Month to Date reports and the prior year's ending balance for Year to Date reports. Normal balance is a Debit.</p> <p>Increases: Total increases in SMIF investments for the current fiscal reporting period. Normal balance is a Debit.</p> <p>Decreases: Total decreases in SMIF investments for the current fiscal reporting period. Normal balance is a Credit.</p> <p>Ending Balance: Calculated as the sum of Beginning Balance, Increases and Decreases. Normal balance is a Debit.</p>													
SPECIAL NOTES: <p>Selects records for funds that are defined as non-shared. Excludes Federal Trust Funds.</p> <p>Year to Date option is the sum of activity for the fiscal year to date.</p> <p>Month to Date option is the sum of activity occurring for the month requested. This is <u>just what was posted</u> during the month requested for <u>all</u> columns of the report. Not available on PY requests.</p>													
REPORT SORT: <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px 0;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 35%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 20%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>No</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>No</td> <td>Yes, on Fund</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	No	Fund	Level of Detail: F	No	Yes, on Fund
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL										
Section	Level of Detail: I	Yes	No										
Fund	Level of Detail: F	No	Yes, on Fund										

EXHIBIT II-C01 (CONTINUED)

CSTARC01 9990 (DEST: A1 CPT1) PM,Y,0,0,0,1, , , , , , , , , , ***** RUN:10/20/00 TIME:19:28
FISCAL MONTH: 03 SEPTEMBER 0(ORG)*****1(FUND)*****

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF CASH POSITION FOR ALL NON-SHARED FUNDS
AS OF 09/30/00

***** PAGE 1

FUND	DESCRIPTION				
		BEG BALANCE	INCREASES	DECREASES	ENDING BALANCE
0194	EMERGENCY AIR QUALITY FUND				
	CASH	576.38	66,069.52	66,282.75-	363.15
	OTHER LIQUID ASSETS	210,000.00	66,000.00	.00	276,000.00
	TOTAL CASH AND LIQUID ASSETS				276,363.15
*TOTAL FUND 0194			TOTAL CASH		363.15
			TOTAL OTHER LIQUID ASSET		276,000.00
			TOTAL CASH AND LIQUID ASSETS		276,363.15
0312	EMERGENCY AIR CLEANUP FUND				
	CASH	543.65	172,588.21	172,938.74-	193.12
	OTHER LIQUID ASSETS	168,000.00	72,000.00	.00	240,000.00
	TOTAL CASH AND LIQUID ASSETS				240,193.12
*TOTAL FUND 0312			TOTAL CASH		193.12
			TOTAL OTHER LIQUID ASSET		240,000.00
			TOTAL CASH AND LIQUID ASSETS		240,193.12

EXHIBIT II-C01 (CONTINUED)

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EXHIBIT III-C02

REPORT NAME:	Federal Authorization and Cash Tracking Report - 44 Account	REPORT NO:	CSTARC02
PURPOSE:	Provides information for Federal Trust Funds on the Federal authorization balance and cash balance in the 44 Account.		
DESCRIPTION:	Lists authorization balance and cash in the SCO 44 Account by Fund and Federal Catalog Number.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: CM, PM or PY			
P: Y=Year to Date, M=Month to Date			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not Applicable	Not Applicable	Not Applicable
1-Section			
Fund Selection: Not applicable			
GLA Selection: Not applicable			
Additional Report Selection Options Popup Screen: Not applicable			
Destination Options: All available output media			
FINANCIAL ELEMENTS:			
AUTHORIZATION BALANCE SECTION:			
Beginning Authorization: Federal authorization balance at the beginning of the fiscal reporting period plus any additional authorizations approved during the current fiscal period. This is the prior month's ending balance for Month to Date reports and the prior year's ending balance for Year to Date reports. Normal balance is a Debit.			
Receipts: Federal receipts at the SCO 44 Account level. It is reduced when revenue refunds are made to the Federal government from the SCO 44 Account. Normal balance is a Debit.			
Authorization Balance: Calculated as Beginning Authorization less Receipts. Normal balance is a Debit.			

EXHIBIT III-C02 (CONTINUED)

REPORT NAME: Federal Authorization and Cash Tracking Report - 44 Account	REPORT NO: CSTARC02																
FINANCIAL ELEMENTS: (Continued) CASH IN SCO 44 ACCOUNT SECTION: <p>Beginning Cash Balance: Balance of cash in the 44 Account at the beginning of the fiscal reporting period. This is the prior month's ending balance for Month to Date reports and the prior year's ending balance for Year to Date reports. Normal balance is a Debit.</p> <p>Receipts: Federal receipts at the SCO 44 Account level. It is reduced when revenue refunds are made to the Federal government from the SCO 44 Account. Normal balance is a Debit.</p> <p>Transfers-Out: Transfers from the SCO 44 Account to specific appropriations. Normal balance is a Credit.</p> <p>Ending Balance: Calculated Beginning Cash Balance less Receipts less Transfers Out. Normal balance is a Debit.</p>																	
SPECIAL NOTES: <p>This report selects Federal Trust Fund records only.</p> <p>Year to Date option is the sum of activity for fiscal year to date.</p> <p>Month to Date option is the sum of activity for the month requested. This is <u>only what was posted</u> during the month requested for <u>all</u> columns of the report. Not available with a PY request.</p> <p>If a report line has zeros in all columns, it is not printed.</p>																	
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Section	Level of Detail: I	Yes	Yes														
Fund	None	No	No														
Federal Catalog #	None	No	No														

EXHIBIT III-C02 (CONTINUED)

CSTARC02 9990 (DEST: A1 CPT1) PM,Y,0,0,0,0, , , , , , ***** RUN:04/03/01 TIME:06.01
FISCAL MONTH: 09 MARCH 0(ORG)*****

DEPARTMENT OF AIR QUALITY
FEDERAL AUTHORIZATION AND CASH TRACKING REPORT - 44 ACCOUNT
AS OF 03/31/01

***** PAGE 1

		BEG AUTHORIZATION		RECEIPTS		AUTHORIZATION BAL	
FUND	FED CAT NO	BEG CASH BALANCE		RECEIPTS		TRANSFERS OUT	ENDING CASH BAL
0890	16523011						
	AUTHORIZATION BALANCE		0.00		15,000.00		15,000.00-
	CASH IN SCO 44 ACCOUNT	0.00		15,000.00		0.00	15,000.00
	16523012						
	AUTHORIZATION BALANCE		90,000.00		50,000.00		40,000.00
	CASH IN SCO 44 ACCOUNT	0.00		50,000.00		30,000.00-	20,000.00
	16540011						
	AUTHORIZATION BALANCE		2,000,000.00		35,000.00		1,965,000.00
	CASH IN SCO 44 ACCOUNT	0.00		35,000.00		35,000.00-	0.00
	16540012						
	AUTHORIZATION BALANCE		1,000,000.00		345,000.00		655,000.00
	CASH IN SCO 44 ACCOUNT	0.00		345,000.00		345,000.00-	0.00
TOTAL FUND 0890							
	AUTHORIZATION BALANCE		3,090,000.00		445,000.00		2,645,000.00
	CASH IN SCO 44 ACCOUNT	0.00		445,000.00		410,000.00-	35,000.00

EXHIBIT III-C02 (CONTINUED)

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